



STATE SALES TAX

ON PETROLEUM PRODUCTS

SABAH MINISTRY OF FINANCE
UPDATED ON 1 DECEMBER 2022

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GUIDELINE STATE SALES TAX ON PETROLEUM PRODUCTS

INTRODUCTION

The State Sales Tax is assigned to the State Government of Sabah under Article 95B (3) and Schedule 10, Part V of the Federal Constitution. Legislation on State Sales Tax was enacted and gazetted in 1998, known as the State Sales Tax Enactment 1998.

Together with the Enactment, the State Sales Tax Regulations 1999 lay out the provisions, among others, the role and responsibilities of the State Sales Tax Director as the officer in charge of all matters relating to the State Sales Tax subject to the direction and control of the Minister of Finance.

In Sabah, the State Sales Tax Director is the Permanent Secretary of the State Ministry of Finance, assisted by the State Sales Tax Unit, in the Finance & Economics Division.

On 6 December 2018, the State Government gazetted the State Sales Tax (Rate of Tax) Order 2018 to impose State Sales Tax with a rate of 5% on petroleum products, namely: (i) Crude Petroleum Oils; and (ii) Natural Gas / Liquefied Natural Gas. This Order came into force on 1 April 2020.

Effective 1 August 2022, two (2) additional products, namely Ammonia and Urea, are included for the purpose of imposing a 5% State Sales Tax through State Sales Tax (Rate of Tax) (Amendment) Order 2022. To ensure the imposition of State Sales Tax on condensate is reinforced, the State Sales Tax Order (Rate of Tax) (Amendment) (No.2) Order 2022 was gazetted and condensate is explicitly prescribed from 1 December 2022. However, it should be noted that condensate has already been taxed since 1 April 2020 as it has been expressly stated to be part of crude petroleum oil in the Guidelines on State Sales Tax on Petroleum Product dated 1 April 2020. (Please refer to the State Government Gazette on page 26)

Thus, this Guideline is provided as a reference to facilitate the implementation of the Orders.

1. Taxable Goods and the Rate of Tax

As stipulated under the State Sales Tax (Rate of Tax) Order 2018, State Sales Tax (Rate of Tax) (Amendment) Order 2022, and State Sales Tax Order (Rate of Tax) (Amendment) (No.2) Order 2022, the taxable petroleum products are: -

Petroleum Product	Rate of Tax
a) Crude Petroleum Oils*	5%**
b) Natural Gas / Liquefied Natural Gas	
c) Ammonia	
d) Urea	
e) Condensate*	

Note: * Condensate has already been taxed since 1 April 2020 as it has been deemed part of crude petroleum oil as expressly stated in the Guideline on State Sales Tax on Petroleum Product dated 1 April 2020. The State Sales Tax Order (Rate of Tax) (Amendment) (No.2) Order 2022 reinforces the Guideline on State Sales Tax on Petroleum Product dated 1 April 2020.

** 5% is charged on sales value
Sales value = quantity sold or provided multiply (X) selling price

2. Effective Date on Products To Be Tax

The effective date of products to be tax:

Petroleum Product	Effective Date
a) Crude Petroleum Oils	1 April 2020
b) Natural Gas / Liquefied Natural Gas	
c) Condensate	
d) Ammonia	1 August 2022
e) Urea	

3. Taxable Person

Under Section 9 of the State Sales Tax Enactment 1998, a taxable person is any person who carries on business of selling or providing taxable goods.

4. Interpretation of “Sale”

As defined under Section 2 of the State Sales Tax Enactment 1998, “sale” includes barter; and also includes the disposal of goods with a right of purchase or on terms providing that the seller retains an interest in the goods, the internal transfer of goods within the same entity for the purpose of processing the goods into another form of product and the delivery of goods under any condition as to future payment, whether or not the transaction takes place within or outside the State; and “to sell” has a corresponding meaning.

5. Registration for State Sales Tax License

- (i) Taxable person shall apply to the Director of the State Sales Tax who is also the Permanent Secretary of the State Ministry of Finance in the prescribed form namely Form 1 (attached in **Appendix 1**) for a license. The form can also be downloaded from www.mof.sabah.gov.my. Please refer to **Appendix 2** for the flowchart of application and issuance of the State Sales Tax license. List of supporting documents to be submitted with Form 1 is attached in **Appendix 3**.
- (ii) Pursuant to Section 10 (1) of the State Sales Tax Enactment 1998, no person shall carry on business of selling or providing taxable goods unless he is in a possession of State Sales Tax license.
- (iii) It is an offence under Section 31 of the State Sales Tax Enactment 1998 if any taxable person fails or refuses to register and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.

6. Furnishing of return and payment of tax

- (i) Please refer to **Appendix 4** for the flowchart of furnishing return and tax payment.
- (ii) Every taxable person must furnish to the Director of State Sales Tax a return i.e. Form 4 (attached in **Appendix 5**) as well as Appendix A as proof of payment (attached in **Appendix 6**).
- (iii) Form 4 must be submitted with the following information:
 - For selling or providing taxable goods:
 - A list, consisting serial numbers and dates of invoices as well as delivery notes.
 - For gas utilized for oilfield operation:
 - An extract from monthly report of the total volume of gas utilized.

(Under Section 5 (ii) of the State Sales Tax Enactment 1998, where no charge is made for provision of taxable goods, the charge used shall be the charge which would have been made in the ordinary course of business for providing the goods to a person independent of the taxable person.)

- (iv) Form 4 and Appendix A can be downloaded from www.mof.sabah.gov.my.

- (v) Form 4 and payment must be submitted within 28 days following the end of a taxable period. For example: For the taxable period for month of April, Form 4 and payment must be submitted to the Director of State Sales Tax by 28th of May. If the taxable person fails to do so, penalty will be imposed under Section 18 of the State Sales Tax Enactment 1998.
- (vi) Under Section 14 (7) of the State Sales Tax Enactment 1998, any person who fails to furnish the return or fails to pay the amount of State sales tax due, commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.

7. Reference

- State Sales Tax Enactment 1998
<https://sagc.sabah.gov.my/?q=en/content/state-sales-tax-enactment-1998>
- State Sales Tax Regulations 1999
<https://sagc.sabah.gov.my/?q=en/content/state-sales-tax-regulations-1999>
- State Sales Tax (Rate of Tax) Order 2018
- State Sales Tax (Rate of Tax) (Amendment) Order 2022
- State Sales Tax (Rate of Tax) (Amendment) (No.2) Order 2022

8. Frequently Asked Questions (FAQ)

Please refer to **Appendix 7**.

9. Enquiry

For any enquiries related to this Guideline, please contact and refer to:

State Sales Tax Unit
Finance and Economics Division
Sabah Ministry of Finance
Level 5, Block A,
Menara Kinabalu,
88400 KOTA KINABALU
Tel.: 088-368071 (general line) | Fax: 088-216525

Nekmah Abdullah	☎088 368 028	✉ Nekmah.Abdullah@sabah.gov.my
Brenda Majimbun	☎088 368 068	✉ EvinaBrenda.Majimbun@sabah.gov.my
DK Normahani Pg. Mohd	☎088 368 038	✉ DKNormahani.PgMohd@sabah.gov.my
Nur Alib bin Hariyono	☎088 368 914	✉ NurAlib.Hariyono@sabah.gov.my

Appendix 1

FORM 1
APPLICATION FOR A LICENSE AS A TAXABLE PERSON

FORM 1
STATE SALES TAX REGULATIONS 1999
APPLICATION FOR A LICENCE AS A TAXABLE PERSON
(Regulation 4(1))

PLEASE TYPE OR USE BLOCK LETTERS ONLY

PART A: BUSINESS PARTICULARS

1) COMPANY/BUSINESS NAME

2) REGISTERED ADDRESS OF BUSINESS

(For partnership, please also fill item 10 overleaf)

3) TELEPHONE AND FAX NUMBER

TEL.NO:

FAX NO.:

4) DATE AND REFERENCE NO. OF COMPANY/BUSINESS REGISTRATION NUMBER

DATE:
DAY/MONTH/YEAR

REGISTRATION NO.

5) DATE/EXPECTED DATE OF COMMENCEMENT OF BUSINESS

DATE
DAY/MONTH/YEAR

6) COMPANY'S ANNUAL ACCOUNTING PERIOD ENDS ON THE

DATE
DAY/MONTH

PART B: BUSINESS DETAILS

7) DESCRIBE YOUR MAIN BUSINESS ACTIVITY IN FULL

8) DESCRIPTION OF TAXABLE GOODS:

NO.	TYPES OF TAXABLE GOODS	CLASSIFICATION/ CUSTOMS HS CODE/TARIFF	ESTIMATE ANNUAL TURNOVER (RM)	ESTIMATE ANNUAL STATE SALES TAX TURNOVER (RM)

(If space is insufficient, use separate sheet)

9) FULL ADDRESS OF BUSINESS IN SABAH (FOR PURPOSE OF STATE SALES TAX)

--

10) FOR PARTNERSHIP BUSINESS

NO.	NAMES OF PARTNERS	PERSONAL ADDRESS	IDENTITY CARD/ PASSPORT NO.	NATIONALITY	SIGNATURE

11) WHERE BUSINESS IS UNDERTAKEN BY AGENTS OR THROUGH BRANCHES, STATE NAMES DAN ADDRESSES OF AGENTS AND BRANCHES

A) NAME OF AGENT	ADDRESS
B) NAME OF BRANCHES	ADDRESS

(IF SPACE ALLOCATED IS INSUFFICIENT ATTACH SEPARATE SHEET)

PART C: APPLICANT DECLARATION (In accordance to Regulation 4(3), State Sales Tax Regulations 1999)

12) I, HEREBY DECLARE THAT ALL THE DETAILS AND INFORMATION GIVEN IN THIS FORM AND ANY ACCOMPANYING DOCUMENTS ARE TRUE AND COMPLETE

DATE

		/			/				
DAY			MONTH			YEAR			

_____ SIGNATURE

13) NAME OF APPLICANT

14) IDENTITY CARD/PASSPORT NO.

15) DESIGNATION

PART D: FOR OFFICIAL USE

DATE AND TIME OF RECEIPT

REFERENCE NUMBER

COMMENTS:

APPLICATION: APPROVED (Indicate (/) where relevant)

 NOT APPROVED

DATE

		/			/				
DAY			MONTH			YEAR			

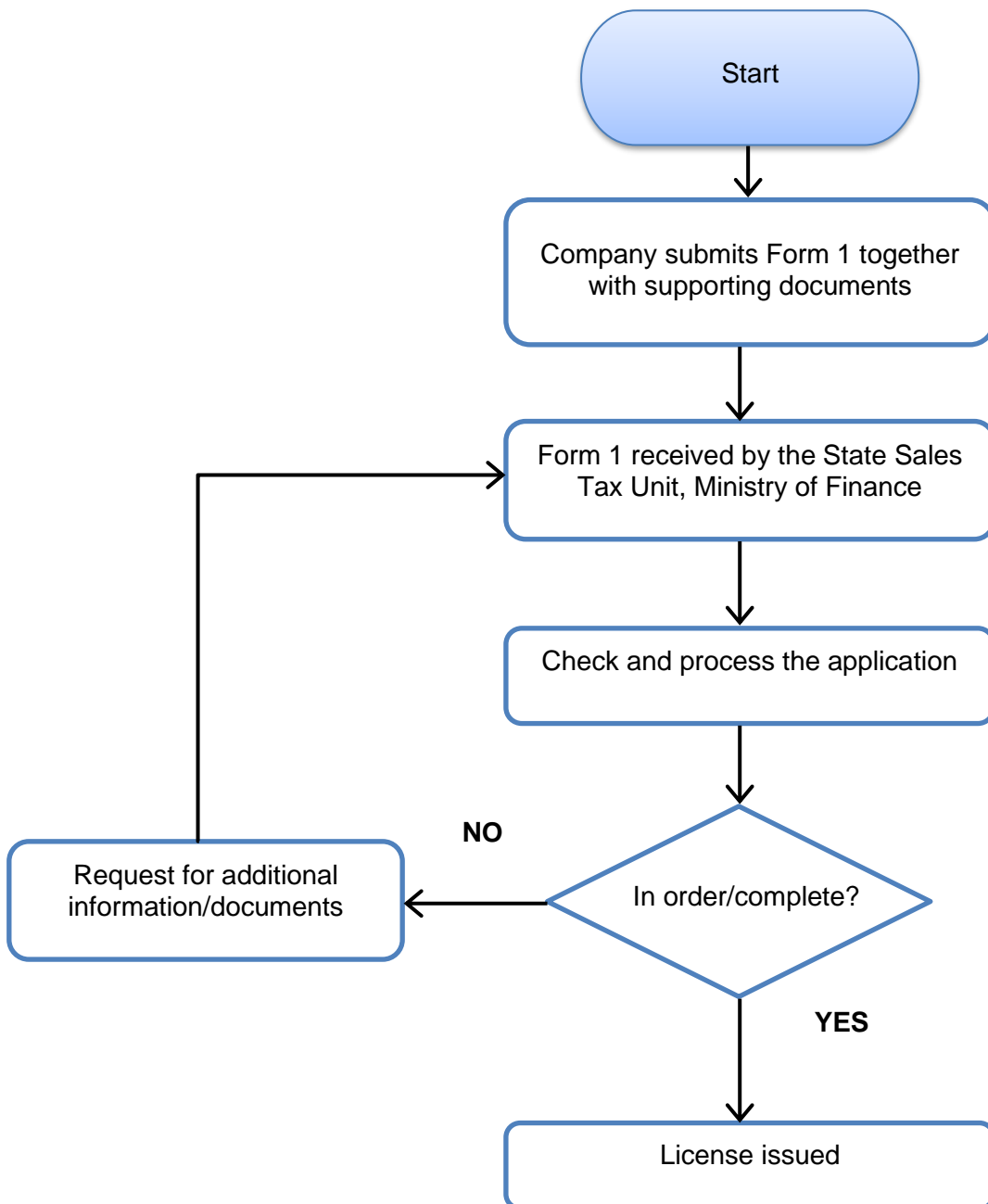
_____ FOR DIRECTOR

Appendix 2

FLOWCHART

APPLICATION & ISSUANCE OF STATE SALES TAX LICENSE

FLOWCHART: ISSUANCE OF STATE SALES TAX LICENSE



Reference : Section 9 and 10, State Sales Tax Enactment 1998
: Regulation 4 & 5, State Sales Tax Regulations 1999

Appendix 3

CHECKLIST

**SUPPORTING DOCUMENTS FOR APPLICATION
OF STATE SALES TAX LICENSE**

**CHECKLIST: SUPPORTING DOCUMENTS FOR
APPLICATION OF STATE SALES TAX LICENSE**

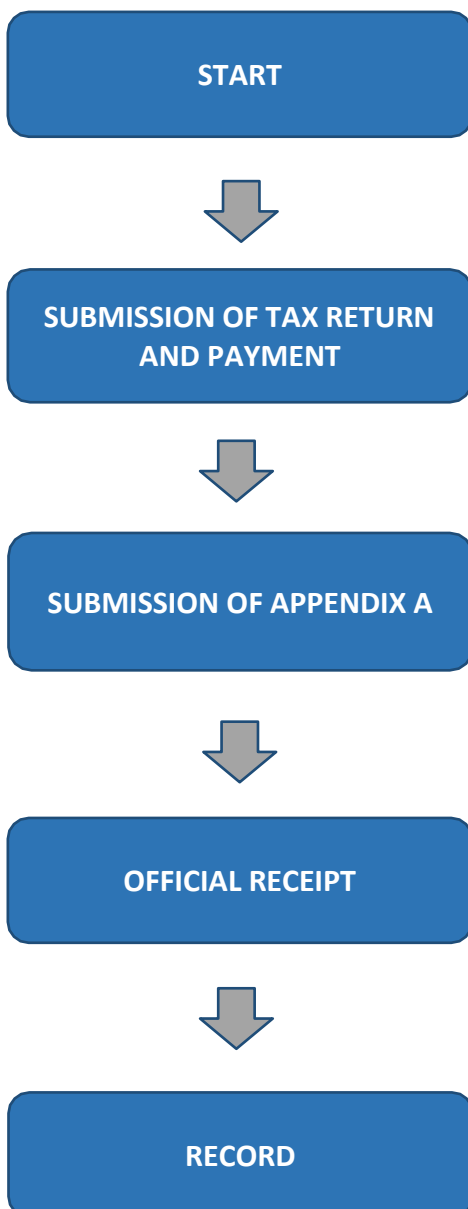
NO.	DOCUMENT	(✓)
1.	Certified copy of identification card by the National Registration Department.	
2.	Certified copy of trading license issued by the Local Authority.	
3.	Certified copy of company registration documents (latest)	
	- Certificate of incorporation	
	- Particulars of Directors, Managers and Company Secretary	
	- Memorandum & Articles of Association	
	- Annual return of the company	
4.	Latest Financial Statement of the Company	

Appendix 4

FLOWCHART
FURNISHING OF RETURN AND PAYMENT OF
STATE SALES TAX



FLOWCHART: STATE SALES TAX (SELF-ASSESMENT)



EXPLANATION:

- I. Return of State Sales Tax (Form 4) shall be submitted with supporting documents to the State Sales Tax Unit together with payment within 28 days following the end of a taxable period.
- II. For example, for the taxable period for month of April, Form 4 and payment shall be submitted to the Director of State Sales Tax by 28th of May.
- III. Payment to be made directly to the State Government Account through electronic banking.

Account name : Bendahari Negeri Sabah
Account number : 10196-0-01-002530-1
Bank name : Alliance Bank Berhad

- IV. Once payment is made, please fill in Appendix A and submit to the State Sales Tax Unit.
- V. Official receipt will be issued by the State Government.

VI. State Sales Tax office address:
**State Sales Tax Unit,
Finance and Economics Division,
Sabah Ministry of Finance
Level 5, Block A,
Menara Kinabalu, Jalan Teluk Likas,
Tanjung Lipat
88400 KOTA KINABALU.
Tel: 088-368071
Fax: 088-236361**

Appendix 5

FORM 4

- **RETURN OF STATE SALES TAX**
- **DETAILS FOR FORM 4
(AMENDMENT 2022)**

FORM 4
STATE SALES TAX REGULATIONS 1999
RETURN OF STATE SALES TAX
(Regulations 12 & 13)

To: The Director of State Sales Tax, Sabah,
at

RETURN FOR THE TAXABLE PERIOD

1. Name of Taxable Person:
2. State Sales Tax Licence No:
3. Address:
4. Nature of Taxable Goods:.....
5. Total Sale Value of Taxable Goods sold during the taxable period RM:.....
6. Quantity sold:
7. Amount of State sales tax due and payable is RM:

Declaration:

I, as a person duly authorized by, hereby
(taxable person)

declare that this return is true, correct and complete in every particular and the total sale value of the taxable goods stated above has been determined in accordance with section 5 of the State Sales Tax Enactment 1998 and the State Sales Tax Regulations 1999.

Signature :

Name of Person Making Declaration :

Identity Card No. :

Date :

FOR OFFICIAL USE ONLY

Date of Receipt of Return :

Received officer :

CUKAI JUALAN NEGERI KE ATAS PRODUK PETROLEUM: MAKLUMAT PERINCIAN BORANG 4 (PINDAAN 2022)
STATE SALES TAX ON PETROLEUM PRODUCTS: DETAILS FOR FORM 4 (AMENDMENT 2022)

Nama Syarikat: _____
Name of Company:

No. Lesen Cukai Jualan Negeri: _____
State Sales Tax Licence No.:

Tempoh Kena Bayar Cukai: _____
Taxable Period:

Bil. No.	Barang Goods	Kuantiti Volume	Nilai Penjualan Sales Value (USD)	Kadar Pertukaran BNM BNM Exchange Rate	Nilai Penjualan Sales Value (RM)	Kadar Cukai Rate of Tax (%)	Amaun Cukai Tax Amount (RM)
1)	Minyak Mentah Petroleum: <i>(Crude Petroleum Oils:)</i> Jualan: <i>Sales:</i> No. dan tarikh invois <i>Invoice no. and date</i>	xx tong xx barrel				5%	
Jumlah [1] <i>Total [1]</i>							
2)	Kondensat: <i>(Condensate:)</i> Jualan: <i>Sales:</i> No. dan tarikh invois <i>Invoice no. and date</i>	xx tong xx barrel				5%	
Jumlah [2] <i>Total [2]</i>							

3)	Gas Asli / Gas Asli Cecair: <i>Natural Gas/Liquefied Natural Gas:</i>						
a)	Jualan: <i>Sales:</i> No. dan tarikh invoice <i>Invoice no. and date</i>	xx MMBTU				5%	
b)	Penggunaan untuk tujuan operasi: <i>Utilised for operation</i> Rujukan dan tarikh laporan bulanan <i>Monthly report reference and date</i>	xx MMBTU				5%	
Jumlah [3] <i>Total [3]</i>							
4)	Ammonia: <i>Ammonia:</i>						
	Jualan: <i>Sales:</i> No. dan tarikh invoice <i>Invoice no. and date</i>	xx MT				5%	
Jumlah [4] <i>Total [4]</i>							
5)	Urea: <i>Urea:</i>						
	Jualan: <i>Sales:</i> No. dan tarikh invoice <i>Invoice no. and date</i>	xx MT				5%	
Jumlah [5] <i>Total [5]</i>							
JUMLAH A: [1]+[2]+[3]+[4]+[5] TOTAL A: [1]+[2]+[3]+[4]+[5]							

Bil. No.	Barang Goods	Kuantiti Volume	Nilai Penjualan Sales Value (USD)	Kadar Pertukaran BNM BNM Exchange Rate	Nilai Penjualan Sales Value (RM)	Kadar Cukai Rate of Tax (%)	Amaun Cukai Tax Amount (RM)
6)	Tambah / (Tolak): <i>Add / (Deduct):</i> No. dan tarikh nota debit <i>Debit note no. and date</i> - Jualan Minyak Mentah Petroleum <i>Sales of Crude Petroleum Oils</i> - Jualan Kondensat <i>Sales of Condensate</i> - Jualan Gas Asli/Gas Asli Cecair <i>Sales of Natural Gas/Liquefied Natural Gas</i> - Jualan Ammonia <i>Sales of Ammonia</i> - Jualan Urea <i>Sales of Urea</i> No. dan tarikh nota kredit <i>Credit note no. and date</i> - Jualan Minyak Mentah Petroleum <i>Sales of Crude Petroleum Oils</i> - Jualan Kondensat <i>Sales of Condensate</i> - Jualan Gas Asli/Gas Asli Cecair <i>Sales of Natural Gas/Liquefied Natural Gas</i> - Jualan Ammonia <i>Sales of Ammonia</i> - Jualan Urea <i>Sales of Urea</i>	 xx tong <i>xx barrel</i> xx tong <i>xx barrel</i> xx MMBTU xx MT xx MT xx tong <i>xx barrel</i> xx tong <i>xx barrel</i> xx MMBTU xx MT xx MT					
	Jumlah [6] <i>Total [6]</i>						
	Jumlah B: [A] & [6] TOTAL B: [A] & [6]						
7)	Jualan Barang Bercukai Yang Dikecualikan Cukai Jualan Negeri <i>Sales of Taxable Goods Exempted From State Sales Tax</i> No. dan tarikh inouis <i>Invoice no. and date</i>	xx MMBTU				-----	-----
	Jumlah [7] <i>Total [7]</i>					-----	-----

Appendix 6

APPENDIX A

**NOTIFICATION OF STATE SALES TAX PAYMENT
MADE THROUGH DIRECT BANK TRANSFER
TO THE SABAH STATE GOVERNMENT'S BANK ACCOUNT**

Date :
To : Director of State Sales Tax
Ministry of Finance
88400 KOTA KINABALU

Notification of State Sales Tax Payment Made Through Direct Bank Transfer to the Sabah State Government's Bank Account

The above subject matter refers.

2. Please be informed that a sum of RM has been deposited into the State Government Account on (date) with reference / transaction number (a copy of the payment slip is attached) to pay State Sales Tax on (types of taxable goods) for the period of

Thank you.

Signature : _____
Name of officer : _____
Company name
and stamp : _____
Date : _____

Appendix 7

**FREQUENTLY ASKED QUESTIONS
(FAQ)**

FREQUENTLY ASKED QUESTIONS (FAQ) STATE SALES TAX ON PETROLEUM PRODUCTS

1. What are the petroleum products subject to State Sales Tax and how much is the rate of tax?

As stipulated under the State Sales Tax (Rate of Tax) Order 2018, State Sales Tax (Rate of Tax) (Amendment) Order 2022, and State Sales Tax Order (Rate of Tax) (Amendment) (No.2) Order 2022, the taxable petroleum products are: -

Petroleum Product	Rate of Tax
a) Crude Petroleum Oils*	5%**
b) Natural Gas / Liquefied Natural Gas	
c) Ammonia	
d) Urea	
e) Condensate*	

*Note: * Condensate has already been taxed since 1 April 2020 as it has been deemed part of crude petroleum oil as expressly stated in the Guideline on State Sales Tax on Petroleum Product dated 1 April 2020. The State Sales Tax Order (Rate of Tax) (Amendment) (No.2) Order 2022 reinforces the Guideline on State Sales Tax on Petroleum Product dated 1 April 2020.*

*** 5% is charged on sales value
Sales value = quantity sold or provided multiply (X) selling price*

2. Effective Date on The Products To Be Tax?

Petroleum Product	Effective Date
a) Crude Petroleum Oils	1 April 2020
b) Natural Gas / Liquefied Natural Gas	
c) Condensate	
d) Ammonia	1 August 2022
e) Urea	

3. Who is the taxable person?

Under Section 9 of the Sales Tax Enactment 1998, a taxable person is any person who carries on business of selling or providing taxable goods.

This means that the entity having a beneficial interest in a Production Sharing Contract (PSC) who sells or provide taxable petroleum products is a taxable person.

4. Does an Operator appointed by the Production Sharing Contract (PSC) Beneficial Owner(s) need to be registered with this tax?

No. However, the entity having a beneficial interest in the PSC must fill in the information of the operator in item 11 of Form 1 as an agent.

5. Is natural gas utilized for field operation taxable?

Yes. Although the gas is not sold, Section 2 of State Sales Tax Enactment 1998 clearly states that sale includes barter; which includes conversion of a taxable product into something else which is not taxable.

6. What are the responsibilities of taxable person?

A taxable person is required to:

- (i) Register under State Sales Tax;
- (ii) Display State Sales Tax license in a conspicuous place of business;
- (iii) Issue invoice;
- (iv) Charge State Sales Tax on the sales of goods that are subject to State Sales Tax;
- (v) Pay and submit tax return;
- (vi) Keep related records (record must be kept for a period of 6 years from the last date of any account books, records including delivery notes and related invoices.); and
- (vii) Notify Sabah Ministry of Finance in case of:
 - There are changes on the company information
 - The company ceases business in selling or providing goods subject to State Sales Tax

7. How do I register for State Sales Tax?

The taxable person makes an application for a license as a taxable person in Form 1 to the Director of State Sales Tax which is the Permanent Secretary of Sabah Ministry of Finance. The form is attached in **Appendix 1**. It can also be downloaded from www.mof.sabah.gov.my.

8. What are the supporting documents required for the application of State Sales Tax license?

Please refer to **Appendix 3**.

9. Under item 9 of Form 1 (full address of business in Sabah), what are the details needed?

Please fill in the name / number of the oil and/or gas block in Sabah which PSC owner owns interest.

10. How do I know that I am registered?

License signed by the Director of State Sales Tax will be issued with State Sales Tax license number.

11. Do I need to renew my State Sales Tax license every year?

No. This license does not have an expiration date.

12. Can I run a business of selling or providing taxable goods without a State Sales Tax license?

No. Pursuant to Section 10 (1) of the State Sales Tax Enactment 1998, no person shall carry on such business unless he is in possession of a State Sales Tax license.

It is an offence under Section 31 of the State Sales Tax Enactment 1998 if any taxable person fails or refuses to register and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.

13. What is the procedure for submitting sales tax return and when is the tax due?

(i) Every taxable person must pay and submit sales tax return i.e. Form 4 as well as Appendix A as proof of payment to the Director of State Sales Tax on a monthly basis.

(ii) Form 4 must be submitted with the following information:

- For selling or providing taxable goods:
 - A list, consisting serial numbers and dates of invoices as well as delivery notes.
- For gas utilized for oilfield operation:
 - An extract from monthly report of the total volume of gas utilized.

(Under Section 5 (ii) of the State Sales Tax Enactment 1998, where no charge is made for provision of taxable goods, the charge used shall be the charge which would have been made in the ordinary course of business for providing the goods to a person independent of the taxable person.)

(iii) Form 4 and payment must be submitted within 28 days following the end of a taxable period. For example: For the taxable period for month of April, Form 4 and payment must be submitted to the Director of State Sales Tax by 28th of May. If the taxable person fails to do so, penalty will be imposed under Section 18 of the State Sales Tax Enactment 1998.

- (iv) Proof of payment must be attached to Appendix A i.e. Notification of State Sales Tax Payment Made Through Direct Bank Transfer to the Sabah State Government's Bank Account.
- (v) Form 4 and Appendix A are attached in **Appendix 5** and **6**. These can also be downloaded from www.mof.sabah.gov.my.
- (vi) Form 4 and Appendix A are to be submitted/faxed to:

State Sales Tax Unit
 Finance and Economics Division
 Sabah Ministry of Finance
 Level 5, Block A,
 Menara Kinabalu,
88400 Kota Kinabalu, Sabah
 Tel: 088-368071 / 088-368038 / 088-368068 / 088-368028
 Fax: 088-216525
- (vii) Under Section 14 (7) of the State Sales Tax Enactment 1998, any person who fails to furnish the return or fails to pay the amount of State sales tax due, commits an offence and shall, on conviction, be liable to a fine not exceeding fifty thousand ringgit or to imprisonment for a term not exceeding three years or to both.

14. What is the method of sales tax payment?

Sales tax must be paid by Direct Transfer into the Sabah State Government Account:

Account No.	:	10196-0-01-002530-1
Bank Name	:	Alliance Bank Berhad
Account Name	:	Sabah State Treasury

15. Is there a penalty for late payment?

Pursuant to Section 18 of the State Sales Tax Enactment 1998, if any taxable person fails to make payment within the specified period, a penalty of 10 percent shall be imposed. A 10 percent increase will be imposed for each of the following 30 days up to a maximum penalty of 50 percent.

16. If an invoice is issued in foreign currency, what is the foreign exchange rate referred to in the sales tax return?

Bank Negara Malaysia's exchange rate at the time of sale.

The State Government Gazette

**REGARDING STATE SALES TAX ON
PETROLEUM PRODUCTS**



SABAH, MALAYSIA

Warta Kerajaan

Tambahan Kedua

Diterbitkan dengan kuasa

JIL.LXXIII] KOTA KINABALU, KHAMIS, 6 DISEMBER 2018 [No. S 8

No. S 19

[No. JPBN(S) 100-6/4

ENAKMEN CUKAI JUALAN NEGERI 1998

(No. 12 Tahun 1998)

PERINTAH CUKAI JUALAN NEGERI (KADAR CUKAI) 2018

Pada menjalankan kuasa yang diberikan oleh subseksyen 6 (1) Enakmen Cukai Jualan Negeri 1998 [*No. 12 tahun 1998*], Menteri dengan ini membuat perintah yang berikut:

Tajuk dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan Perintah Cukai Jualan Negeri (Kadar Cukai) 2018.
(2) Perintah ini mula berkuat kuasa pada tarikh yang ditetapkan oleh Menteri melalui pemberitahuan dalam *Warta*.

Kadar cukai jualan Negeri ke atas barang-barang yang kena dibayar cukai

2. Cukai jualan Negeri hendaklah dilevi ke atas barang-barang yang kena dibayar cukai yang ditetapkan dalam ruangan (1) Jadual pada kadar yang dinyatakan bertentangan dengannya dalam ruangan (2).

JADUAL

(1)	(2)
<i>Barang-barang yang kena dibayar cukai</i>	<i>Kadar cukai (%)</i>
Produk Petroleum:	
(a) Minyak Mentah Petroleum	5
(b) Gas asli/ Gas asli cecair	5

Dibuat pada 5 Disember 2018.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Menteri Kewangan Sabah.

[Hendaklah dibentangkan dalam mesyuarat Dewan Undangan di bawah subseksyen 6(3) Enakmen Cukai Jualan Negeri 1998]

[No. JPBN(S) 100-6/4

STATE SALES TAX ENACTMENT 1998

(No. 12 of 1998)

STATE SALES TAX (RATE OF TAX) ORDER 2018

In exercise of the powers conferred upon him by subsection 6 (1) of the State Sales Tax Enactment 1998 [*No. 12 of 1998*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the State Sales Tax (Rate of Tax) Order 2018.
- (2) This Order comes into operation on the date to be appointed by the Minister by notification in the *Gazette*.

Rate of State sales tax on taxable goods

2. State sales tax shall be levied on the sale of the taxable goods specified in column (1) of the Schedule at the rate stipulated opposite thereto in column (2).

SCHEDULE

(1)	(2)
<i>Taxable goods</i>	<i>Rate of tax (%)</i>
Petroleum products:	
(a) Crude Petroleum Oils	5
(b) Natural gas/Liquefied Natural Gas	5

Made this 5th December 2018.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Minister of Finance.

[To be laid on the table of the Legislative Assembly under subsection 6(3) of the State Sales Tax Enactment 1998]

No. S 20

[No. JPBN(S) 100-6/4

ENAKMEN CUKAI JUALAN NEGERI 1998

(No. 12 Tahun 1998)

PERATURAN-PERATURAN CUKAI JUALAN NEGERI (PINDAAN) 2018

Pada menjalankan kuasa yang diberikan oleh seksyen 61 Enakmen Cukai Jualan Negeri 1998 [No. 12 tahun 1998], Menteri dengan ini membuat peraturan-peraturan berikut:

Tajuk dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan Peraturan-Peraturan Cukai Jualan Negeri (Pindaan) 2018.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada tarikh yang ditetapkan oleh Menteri melalui pemberitahuan dalam *Warta*.

Pindaan Jadual Kedua

2. Peraturan-Peraturan Cukai Jualan Negeri 1999 [G.N.S No. 4 tahun 1999] dipinda dalam Jadual Kedua dengan memasukkan selepas butiran 4 butiran yang berikut:

- “5. Produk Petroleum:
 (a) Minyak Mentah Petroleum
 (b) Gas asli/Gas asli cecair”.

Dibuat pada 5 Disember 2018.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Menteri Kewangan Sabah.

[No. JPBN(S) 100-6/4

STATE SALES TAX ENACTMENT 1998

(No. 12 of 1998)

STATE SALES TAX (AMENDMENT) REGULATIONS 2018

In exercise of the powers conferred pon him by section 61 of the State Sales Tax Enactment 1998 [*No. 12 of 1998*], the Minister makes the following regulations:

Citation and commencement

1. (1) This order may be cited as the State Sales Tax (Amendment) Regulations 2018.
- (2) This Regulations comes into operation on the date to be appointed by the Minister by notification in the *Gazette*.

Amendment of Second Schedule

2. The State Sales Tax Regulations 1999 [*G.N.S No. 4 of 1999*] is amended in Second Shcedule by inserting after item 4 the following item;

- “5. Petroleum Products:
 (a) Crude Petroleum Oils
 (b) Natural gas/Liquefied Natural Gas”.

Made this 5th December 2018.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Minister of Finance.



DICETAK OLEH PENCETAK KERAJAAN,
 POLITIN @ WENEN BIN MOBIJI, A.S.D.K., A.D.K., B.S.K., JABATAN CETAK KERAJAAN,
 SABAH, MALAYSIA.
 2018.



SABAH, MALAYSIA

Warta Kerajaan

Diterbitkan dengan kuasa

Jil. LXXV]

KOTA KINABALU, KHAMIS, 2 APRIL 2020

[No. 14

Kenyataan-kenyataan berikut adalah diterbitkan atas perintah Tuan Yang Terutama Yang di-Pertua Negeri untuk Makluman Umum.

DATUK HAJI SAFAR BIN UNTONG,
Setiausaha Kerajaan Negeri.

No. 153

[No. JPBN(S) 600-1/4

ENAKMEN CUKAI JUALAN NEGERI 1998

(No. 12 tahun 1998)

PERINTAH CUKAI JUALAN NEGERI (KADAR CUKAI) 2018

(G.N.S. No. 19 tahun 2018)

PENETAPAN TARIKH PERMULAAN KUAT KUASA

Pada menjalankan kuasa yang diberikan oleh perenggan 1(2) Perintah Cukai Jualan Negeri (Kadar Cukai) 2018 (*G.N.S. No. 19 tahun 2018*), Menteri menetapkan 1 April 2020 sebagai tarikh Perintah itu mula berkuat kuasa.

Bertarikh 31 Mac 2020.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Menteri Kewangan.

[No. JPBN(S) 600-1/4]

STATE SALES TAX ENACTMENT 1998
(No. 12 of 1998)

STATE SALES TAX (RATE OF TAX) ORDER 2018
(G.N.S. No. 19 of 2018)

APPOINTMENT OF DATE OF COMING INTO OPERATION

In exercise of the powers conferred by paragraph 1(2) of the State Sales Tax (Rate of Tax) Order 2018 (*G.N.S. No. 19 of 2018*), the Minister appoints 1 April 2020 as the date on which the Order comes into operation.

Dated 31st March 2020.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Minister of Finance.

No. 154

[No. JPBN(S) 600-1/4]

ENAKMEN CUKAI JUALAN NEGERI 1998
(No. 12 tahun 1998)

PERATURAN-PERATURAN CUKAI JUALAN NEGERI (PINDAAN) 2018
(G.N.S. No. 20 tahun 2018)

PENETAPAN TARIKH PERMULAAN KUAT KUASA

Pada menjalankan kuasa yang diberikan oleh subperaturan 1(2) Peraturan-Peraturan Cukai Jualan Negeri (Pindaan) 2018 (*G.N.S. No. 20 tahun 2018*), Menteri menetapkan 1 April 2020 sebagai tarikh Peraturan-Peraturan itu mula berkuat kuasa.

Bertarikh 31 Mac 2020.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Menteri Kewangan.

[No. JPBN(S) 600-1/4

STATE SALES TAX ENACTMENT 1998

(No. 12 of 1998)

STATE SALES TAX (AMENDMENT) REGULATIONS 2018

(G.N.S. No. 20 of 2018)

APPOINTMENT OF DATE OF COMING INTO OPERATION

In exercise of the powers conferred by subregulation 1(2) of the State Sales Tax (Amendment) Regulations 2018 (*G.N.S. No. 20 of 2018*), the Minister appoints 1 April 2020 as the date on which the Regulations comes into operation.

Dated 31st March 2020.

DATUK SERI PANGLIMA HAJI MOHD SHAFIE BIN HAJI APDAL,
Minister of Finance.



SABAH, MALAYSIA

Warta Kerajaan

Tambahan Kedua

Diterbitkan dengan kuasa

JIL. LXXVII]

KOTA KINABALU, KHAMIS, 21 JULAI 2022

[No. S 4

No. S 6

[No. JPBN(S):600-1/57/16/3]

ENAKMEN CUKAI JUALAN NEGERI 1998

PERINTAH CUKAI JUALAN NEGERI (KADAR CUKAI) (PINDAAN) 2022

PADA menjalankan kuasa yang diberikan oleh subseksyen 6(1) Enakmen Cukai Jualan Negeri 1998 [*No. 12 tahun 1998*], Menteri membuat perintah berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan Perintah Cukai Jualan Negeri (Kadar Cukai) (Pindaan) 2022.

(2) Perintah ini mula berkuat kuasa pada 1 Ogos 2022.

Pindaan Jadual

2. Jadual kepada Perintah Cukai Jualan Negeri (Kadar Cukai) 2018 [*G.N.S 19 tahun 2018*] dipinda dengan memasukkan selepas subbutiran (b) subbutiran dan butir-butir yang berikut:

(1)	(2)
<i>Barang-barang yang kena dibayar cukai</i>	<i>Kadar cukai (%)</i>
“(c) Ammonia	5
(d) Urea	5”.

Dibuat 12 Julai 2022.

DATUK SERI PANGLIMA HAJI HAJI BIN HAJI NOOR,
Menteri Kewangan.

[No. JPBN(S):600-1/57/16/3]

STATE SALES TAX ENACTMENT 1998

STATE SALES TAX (RATE OF TAX) (AMENDMENT) ORDER 2022

IN exercise of the powers conferred by subsection 6(1) of the State Sales Tax Enactment 1998 [No. 12 of 1998], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the State Sales Tax (Rate of Tax) (Amendment) Order 2022.
- (2) This Order comes into operation on 1 August 2022.

Amendment of Schedule

2. The Schedule to the State Sales Tax (Rate of Tax) Order 2018 [G.N.S 19 of 2018] is amended by inserting after subitem (b) the following subitems and particulars:

(1)	(2)
<i>Taxable goods</i>	<i>Rate of tax (%)</i>
“(c) Ammonia	5
(d) Urea	5”.

Made 12 July 2022.

DATUK SERI PANGLIMA HAJI HAJJI BIN HAJI NOOR,
Minister of Finance.

No. S 7

[No. JPBN(S):600-1/57/16/3]

ENAKMEN CUKAI JUALAN NEGERI 1998

PERATURAN-PERATURAN CUKAI JUALAN NEGERI (PINDAAN) (No. 2) 2022

PADA menjalankan kuasa yang diberikan oleh seksyen 61 Enakmen Cukai Jualan Negeri 1998 [*No. 12 tahun 1998*], Menteri membuat peraturan-peraturan berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan Peraturan-Peraturan Cukai Jualan Negeri (Pindaan) (No. 2) 2022.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Ogos 2022.

Pindaan Jadual Kedua

2. Jadual Kedua kepada Peraturan-Peraturan Cukai Jualan Negeri 1999 [*G.N.S 4 tahun 1999*] dipinda dengan memasukkan selepas subbutiran (5)(b) subbutiran yang berikut:

“(c) Ammonia

(d) Urea”.

Dibuat 12 Julai 2022.

DATUK SERI PANGLIMA HAJI HAJJI BIN HAJI NOOR,
Menteri Kewangan.

STATE SALES TAX ENACTMENT 1998

STATE SALES TAX (AMENDMENT) (No. 2) REGULATIONS 2022

IN exercise of the powers conferred by section 61 of the State Sales Tax Enactment 1998 [No. 12 of 1998], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the State Sales Tax (Amendment) (No. 2) Regulations 2022.

(2) These Regulations come into operation on 1 August 2022.

Amendment of Second Schedule

2. The Second Schedule to the State Sales Tax Regulations 1999 [G.N.S 4 of 1999] is amended by inserting after subitem (5)(b) the following subitems:

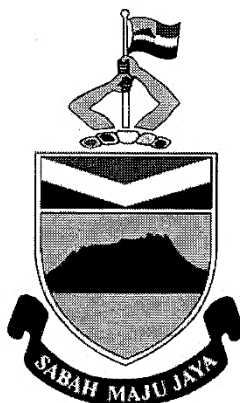
“(c) Ammonia

(d) Urea”.

Made 12 July 2022.

DATUK SERI PANGLIMA HAJI HAJIJI BIN HAJI NOOR,
Minister of Finance.





SABAH, MALAYSIA

Warta Kerajaan

Tambahan Kedua

Diterbitkan dengan kuasa

JIL. LXXVII] KOTA KINABALU, KHAMIS, 1 DISEMBER 2022

[No. S 7]

No. S 10

[No. JPBN(S):600-1/57/16 klt. 10]

ENAKMEN CUKAI JUALAN NEGERI 1998

PERINTAH CUKAI JUALAN NEGERI (KADAR CUKAI) (PINDAAN) (No. 2) 2022

PADA menjalankan kuasa yang diberikan oleh seksyen 6(1) Enakmen Cukai Jualan Negeri 1998 [*No. 12 tahun 1998*], Menteri membuat peraturan-peraturan berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan ini bolehlah dinamakan Perintah Cukai Jualan Negeri (Kadar Cukai) (Pindaan) (No. 2) 2022.

(2) Perintah ini mula berkuat kuasa pada 1 Disember 2022.

Pindaan Jadual

2. Jadual kepada Perintah Cukai Jualan Negeri (Kadar Cukai) 2018 [*G.N.S. 19 tahun 2018*] dipinda dengan memasukkan selepas subbutiran (d) subbutiran dan butir-butir yang berikut:

(1)	(2)
<i>Barang-barang yang kena dibayar cukai</i>	<i>Kadar cukai (%)</i>
“(e) Kondensat	5”.

Dibuat 8 November 2022

DATUK SERI PANGLIMA HAJI HAJJI BIN HAJI NOOR
Menteri Kewangan

[No. JPBN(S):600-1/57/16 klt. 10]

STATE SALES TAX ENACTMENT 1998

STATE SALES TAX (RATE OF TAX) (AMENDMENT) (No. 2) ORDER 2022

IN exercise of the powers conferred by subsection 6(1) of the State Sales Tax Enactment 1998 [No. 12 of 1998], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the State Sales Tax (Rate of Tax) (Amendment) (No. 2) Order 2022.
- (2) This Order comes into operation on 1 December 2022.

Amendment of Schedule

2. The Schedule to the State Sales Tax (Rate of Tax) Order 2018 [G.N.S. 19 of 2018] is amended by inserting after subitem (d) the following subitems and particulars:

(1)	(2)
<i>Taxable goods</i>	<i>Rate of tax (%)</i>
“(e) Condensate	5”.

Made 8 November 2022

DATUK SERI PANGLIMA HAJI HAJJI BIN HAJI NOOR
Minister of Finance

No. S 11

[No. JPBN(S):600-1/57/16 klt. 10]

ENAKMEN CUKAI JUALAN NEGERI 1998

PERATURAN-PERATURAN CUKAI JUALAN NEGERI (PINDAAN) (No. 3) 2022

PADA menjalankan kuasa yang diberikan oleh seksyen 61 Enakmen Cukai Jualan Negeri 1998 [*No. 12 tahun 1998*], Menteri membuat peraturan-peraturan berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan Peraturan-Peraturan Cukai Jualan Negeri (Pindaan) (No. 3) 2022.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Disember 2022.

Pindaan Jadual Kedua

2. Jadual Kedua kepada Peraturan-Peraturan Cukai Jualan Negeri 1999 [*G.N.S 4 tahun 1999*] dipinda dengan memasukkan selepas subbutiran (5)(d) subbutiran yang berikut:

“(e) Kondensat”.

Dibuat 8 November 2022

DATUK SERI PANGLIMA HAJI HAJJI BIN HAJI NOOR
Menteri Kewangan

STATE SALES TAX ENACTMENT 1998

STATE SALES TAX (AMENDMENT) (No. 3) REGULATIONS 2022

IN exercise of the powers conferred by section 61 of the State Sales Tax Enactment 1998 [*No. 12 of 1998*], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the State Sales Tax (Amendment) (No. 3) Regulations 2022.

(2) These Regulations come into operation on 1 December 2022.

Amendment of Second Schedule

2. The Second Schedule to the State Sales Tax Regulations 1999 [*G.N.S 4 of 1999*] is amended by inserting after subitem (5)(d) the following subitems:

“(e) Condensate”.

Made 8 November 2022

DATUK SERI PANGLIMA HAJI HAJI BIN HAJI NOOR
Minister of Finance



DISCLAIMER

This Guideline is intended to provide a general understanding of the State Sales Tax on Petroleum Products and the obligations of taxable persons. It is not intended to comprehensively address all possible tax issues that may arise. While the Sabah Ministry of Finance has taken the initiative to ensure that information contained in this Guideline is correct, the Ministry shall not be liable for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guideline. This Guideline is subject to change when necessary.